

**INDEPENDENT AUDITORS' REPORT ON
BASIC FINANCIAL STATEMENTS, COMPLIANCE,
AND INTERNAL CONTROLS OF THE
TWENTY-FOURTH JUDICIAL DISTRICT COURT
FOR THE PARISH OF JEFFERSON, LOUISIANA**
December 31, 2024

TWENTY-FOURTH JUDICIAL DISTRICT COURT

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INDEPENDENT AUDITORS' REPORT

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Twenty-Fourth Judicial District Court (the Court) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4 through 8 and 37 through 41 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The accompanying combining nonmajor governmental fund financial statements, the schedule of compensation, benefits, and other payments to agency head, the justice system funding schedules, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025, on our consideration of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Court's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 25, 2025

TWENTY-FOURTH JUDICIAL DISTRICT COURT

Management's Discussion and Analysis

December 31, 2024

The Management's Discussion and Analysis (MD&A) of the Twenty-Fourth Judicial District Court's (the Court's) annual financial report provides important background information and management's analysis of the Court's financial performance during the fiscal year that ended on December 31, 2024. Please read this section in conjunction with the basic financial statements and the notes to the financial statements beginning on page 10 of this report.

The MD&A is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued in June 1999. Certain comparative information between the current year 2024 and the prior year 2023 is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

The net position of the Court at the close of 2024 was \$2,359,093 of which \$86,311 is investment in capital assets and \$1,021,252 is restricted for the operational costs for the Twenty-Fourth Judicial District Intensive Probation Drug Court, Indigent Transcript, Intensive Probation Services, DWI Court, Veterans Court, Smart Supervision, and the Domestic Support Services. The remainder is considered unrestricted and may be used for any lawful purpose.

The Court's change in net position decreased by \$280,137 in 2024, from \$431,961 in 2023 to \$151,824 in 2024. This is primarily due to a decrease in the operating revenues of \$154,553 (charges for services and operating grants). There was also an increase in general revenues of \$134,879 (miscellaneous fees and intergovernmental revenues) and operating expenditures of \$260,463 in 2024.

Operating revenues decreased \$154,553 during 2024. This decrease is primarily due to a decrease in Clerk of Court fees of \$122,957 and a decrease in federal grants of \$69,270 from 2023 to 2024.

Operating expenses increased \$260,463 during 2024. This increase is primarily due to an increase in on-behalf payments received from Jefferson Parish of \$485,486 from \$5,597,717 in 2023 to \$6,083,203 in 2024 and an increase in restitution payments of \$170,936 from \$540,714 in 2023 to \$711,650 in 2024.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

Management's Discussion and Analysis - Continued

December 31, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of the following basic parts: management's discussion and analysis (this section), the basic financial statements, the notes to the financial statements and supplementary information.

The basic financial statements contained in this report are presented using Governmental Accounting Standards Board (GASB) accounting principles. These financial statements provide overall information about the Court's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources), deferred outflows, liabilities (the amounts obligated to its creditors) and deferred inflows. The statement of activities presents information about the current years' revenues and expenses. This statement can be used to measure operating improvements or deterioration. The statement also provides useful information for determining whether the Court's revenues were sufficient to allow the Court to recover all its costs. The notes to financial statements are also an integral part of this report.

FINANCIAL ANALYSIS OF THE COURT

The statement of net position and the statement of activities report information about the Court's activities. These two statements report the net position of the Court and changes in them. Increases or decreases in the Court's net position are one of a number of indicators of whether its overall financial health is improving or deteriorating. However, other non-financial factors that should also be considered include:

- Number of filings (Civil and Criminal)
- Number of participants in Court programs
- Amount of Federal and State grant funding received
- Economic condition of the State and Parish

TWENTY-FOURTH JUDICIAL DISTRICT COURT

Management's Discussion and Analysis - Continued

December 31, 2024

Net Position

A summary of the Court's statements of net position is presented in Table I below.

TABLE I

Condensed Statements of Net Position as of December 31, 2024 and 2023

	2024	2023	Change
Current Assets and other assets	\$ 3,157,105	\$ 3,373,625	\$ (216,520)
Capital assets - net	<u>86,311</u>	<u>74,605</u>	<u>11,706</u>
Total Assets	3,243,416	3,448,230	(204,814)
Deferred Outflows of Resources	<u>441,050</u>	<u>809,036</u>	<u>(367,986)</u>
Current Liabilities	384,852	443,316	(58,464)
Non-Current Liabilities	<u>761,685</u>	<u>1,196,447</u>	<u>(434,762)</u>
Total Liabilities	<u>1,146,537</u>	<u>1,639,763</u>	<u>(493,226)</u>
Deferred Inflows of Resources	<u>178,836</u>	<u>410,234</u>	<u>(231,398)</u>
Net Position:			
Net investment in capital assets	86,311	74,605	11,706
Restricted	1,021,252	1,095,301	(74,049)
Unrestricted	<u>1,251,530</u>	<u>1,037,363</u>	<u>214,167</u>
Total Net Position	<u>\$ 2,359,093</u>	<u>\$ 2,207,269</u>	<u>\$ 151,824</u>

As shown in Table I, total assets increased by \$(204,814) from \$3,448,230 in 2023 to \$3,243,416 at December 31, 2024. Liabilities decreased by \$493,226 from \$1,639,763 in 2023 to \$1,146,537 at December 31, 2024. Capital assets-net increased by \$11,706 from \$74,605 in 2023 to \$86,311 at December 31, 2024 primarily due to additions for the current year. Deferred outflows of resources decreased by \$367,986 from \$809,036 in 2023 to \$441,050 in 2024. Deferred inflows of resources decreased by \$231,398 from \$410,234 in 2023 to \$178,836 in 2024. Changes in assets, liabilities, deferred outflows and deferred inflows are primarily related to the change in pension costs from 2023 to 2024.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

Management's Discussion and Analysis - Continued

December 31, 2024

Changes in Net Position

The Court's net position increased \$151,824 to \$2,359,093 in fiscal year 2024, from \$2,207,269 at the end of fiscal year 2023.

Summary of Statements of Activities

The following table presents a summary of the Court's historical revenues and expenses for the fiscal years ended December 31, 2024 and 2023:

TABLE 2

Condensed Statements of Activities
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Operating revenues	\$ 7,695,774	\$ 7,850,327	\$ (154,553)
Operating expenses	<u>9,595,096</u>	<u>9,334,633</u>	<u>260,463</u>
Operating loss	(1,899,322)	(1,484,306)	(415,016)
Non-operating revenues			
General revenues	<u>2,051,146</u>	<u>1,916,267</u>	<u>134,879</u>
Change in net position	151,824	431,961	(280,137)
Total net position, beginning of the year	<u>2,207,269</u>	<u>1,775,308</u>	<u>431,961</u>
Total net position, end of year	<u>\$ 2,359,093</u>	<u>\$ 2,207,269</u>	<u>\$ 151,824</u>

Overall operating loss increased by \$415,016 in 2024 due to an increase in operating expenditures and a decrease in operating revenues. Total net position was \$2,359,093 and \$2,207,269 at the end of 2024 and 2023, respectively. The \$151,824 increase in net position is due to the factors noted in the Financial Highlights section on p.4.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

Management's Discussion and Analysis - Continued

December 31, 2024

Budget

The budget for the Judicial Expense Fund was amended one time during the year. The primary reason for amending the budget was to prevent compliance violations under state law. The major differences between the original budget and the final amended budget were as follows:

- Some revenues increased due to Hurricane Ida related filings.
- Some expenses such as professional dues, subscriptions, and online services were reduced due to consolidation or other funding. In addition, travel, meeting and jury expenses increased because of inflation and a return to pre-COVID levels of jury trials, meetings and training opportunities.

Economic Factors and Next Year's Budget

The 2025 budget for the Judicial Expense Fund was estimated based on actual revenues and actual expenditures of 2024.

Contacting the Court's Financial Management

This financial report is designed to provide all interested parties with a general overview of the Court's finances and to demonstrate the Court's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Judicial Administrator's Office at (504) 364-3990.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF NET POSITION

December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 2,902,168
Accounts receivable	24,982
Due from other governments	217,905
Prepaid insurance	12,050
Capital assets (net of accumulated depreciation)	<u>86,311</u>
TOTAL ASSETS	3,243,416
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	428,099
OPEB related	<u>12,951</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	441,050
LIABILITIES	
Accounts payable	335,243
Due to victims	22,029
Due to other governments	27,580
Noncurrent liabilities:	
Net pension liability	140,321
OPEB payable	<u>621,364</u>
TOTAL LIABILITIES	1,146,537
DEFERRED INFLOWS OF RESOURCES	
Pension related	62,112
OPEB related	<u>116,724</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	178,836
NET POSITION	
Net investment in capital assets	86,311
Restricted	1,021,252
Unrestricted	<u>1,251,530</u>
TOTAL NET POSITION	<u>\$ 2,359,093</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants	
Governmental Activities:				
Judicial Activities:	\$ 9,595,096	\$ 1,232,887	\$ 6,462,887	\$ (1,899,322)
Total Governmental Activities	<u>\$ 9,595,096</u>	<u>\$ 1,232,887</u>	<u>\$ 6,462,887</u>	(1,899,322)
General revenues:				
Fines and fees				845,992
Interest income				5,087
Intergovernmental				1,190,958
Miscellaneous				<u>9,109</u>
Total general revenues				<u>2,051,146</u>
Change in net position				151,824
Net position - January 1, 2024				<u>2,207,269</u>
Net position - December 31, 2024				<u>\$ 2,359,093</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT COURT
GOVERNMENTAL FUNDS - BALANCE SHEET
December 31, 2024

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total
ASSETS							
Cash	\$ 1,446,969	\$ 525,342	\$ 118,356	\$ 83,612	\$ 176,702	\$ 551,187	\$ 2,902,168
Accounts receivable	-	225	-	-	-	24,757	24,982
Due from other funds	154,286	4,563	-	-	272	139	159,260
Due from other governments	16,088	112,075	-	5,724	-	84,018	217,905
Prepaid insurance	<u>12,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,050</u>
TOTAL ASSETS	<u><u>\$ 1,629,393</u></u>	<u><u>\$ 642,205</u></u>	<u><u>\$ 118,356</u></u>	<u><u>\$ 89,336</u></u>	<u><u>\$ 176,974</u></u>	<u><u>\$ 660,101</u></u>	<u><u>\$ 3,316,365</u></u>
LIABILITIES							
Accounts payable	\$ 1,653	\$ 128,795	\$ 60,615	\$ 89,336	\$ 13,376	\$ 41,468	\$ 335,243
Due to victims	-	-	22,029	-	-	-	22,029
Due to other funds	-	50,282	8,132	-	50,282	50,564	159,260
Due to other governments	<u>-</u>	<u>-</u>	<u>27,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,580</u>
TOTAL LIABILITIES	<u><u>1,653</u></u>	<u><u>179,077</u></u>	<u><u>118,356</u></u>	<u><u>89,336</u></u>	<u><u>63,658</u></u>	<u><u>92,032</u></u>	<u><u>544,112</u></u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

GOVERNMENTAL FUNDS - BALANCE SHEET - Continued

December 31, 2024

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total
FUND BALANCES							
Nonspendable	12,050	-	-	-	-	-	12,050
Restricted	-	463,128	-	-	113,316	444,808	1,021,252
Committed	708,424	-	-	-	-	-	708,424
Assigned	-	-	-	-	-	123,261	123,261
Unassigned	<u>907,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>907,266</u>
TOTAL FUND BALANCES	<u>1,627,740</u>	<u>463,128</u>	<u>-</u>	<u>-</u>	<u>113,316</u>	<u>568,069</u>	<u>2,772,253</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,629,393</u>	<u>\$ 642,205</u>	<u>\$ 118,356</u>	<u>\$ 89,336</u>	<u>\$ 176,974</u>	<u>\$ 660,101</u>	<u>\$ 3,316,365</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2024

Total fund balances – Governmental Funds	\$ 2,772,253
Cost of capital assets	1,376,291
Less accumulated depreciation	(1,289,980)
In accordance with Government Accounting Standards Board Statements on pension and other post-employment benefit (OPEB) plans, the net pension liability and OPEB liability related to the pension plans, OPEB plans, deferred outflows of resources and deferred inflows of resources are not recorded in governmental funds:	
OPEB liability	(621,364)
Net pension liability	(140,321)
Deferred outflows of resources:	
Post-measurement date contributions to pension plan	131,248
Difference between expected and actual experience related to pension	66,446
Net difference between projected and actual investment earnings on pension plan investments	226,148
Changes of assumptions related to OPEB calculation	12,951
Changes in proportions related to pension	4,257
Deferred inflows of resources:	
Difference between expected and actual experience related to pension	(37,665)
Difference between expected and actual experience related to OPEB	(112,283)
Changes of assumptions related to OPEB calculation	(4,441)
Changes in assumptions related to pension	<u>(24,447)</u>
Net Position of Governmental Activities	<u><u>\$ 2,359,093</u></u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Charges for Services							
Clerk of Court fees	\$ 259,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,290
Supervision fees	-	204,532	-	-	168,926	92,434	465,892
Drug Lab fees	-	-	-	-	-	371,396	371,396
Legal assistance fees	-	-	-	89,984	-	-	89,984
Indigent transcript fees	-	-	-	-	-	42,336	42,336
Other Revenues							
Fines and fees	3,989	-	2,195,856	-	-	-	2,199,845
Federal grants	-	226,668	-	-	-	153,016	379,684
Interest income	3,366	-	1,716	-	-	5	5,087
Intergovernmental	6,092,803	871,354	-	-	-	310,004	7,274,161
Miscellaneous	7,845	-	899	-	-	365	9,109
TOTAL REVENUES	6,367,293	1,302,554	2,198,471	89,984	168,926	969,556	11,096,784
EXPENDITURES							
Judicial Activities							
Advertising	598	525	-	-	74	-	1,197
Audit fees	22,938	13,983	-	648	6,255	18,098	61,922
Treatment services	-	-	-	-	33,600	-	33,600
Computer and noninventory equipment	24,375	150	-	-	-	-	24,525
Computer services	-	-	-	-	-	50,751	50,751
Contract personnel	-	101,488	-	-	-	69,940	171,428
Court reporters	-	-	-	-	-	39,662	39,662
Drug tests	-	-	-	-	-	16,536	16,536
Drug testing supplies	-	-	-	-	-	149,117	149,117
Dues and subscriptions	32,755	2,937	-	-	150	539	36,381
Equipment rental	-	29,423	-	-	-	-	29,423
Flex administration fees	733	80	-	-	66	84	963
Health - current	557,487	73,220	-	-	28,417	60,932	720,056
Health - retirement	62,905	1,078	-	-	-	-	63,983

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS - Continued
For the Year Ended December 31, 2024

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
EXPENDITURES - Continued							
Judicial Activities - Continued							
JPRS	10,172	1,347	-	-	307	759	12,585
Legal assistance	-	-	-	89,336	-	-	89,336
Liability insurance	147	-	-	-	-	-	147
Life - current	7,624	-	-	-	247	575	8,446
Life - retirement	7,721	-	-	-	-	-	7,721
Linen services	-	431	-	-	-	-	431
Medicare	66,076	8,874	-	-	1,778	4,896	81,624
Meetings	17,904	-	-	-	-	-	17,904
Miscellaneous expense	50,569	138	96	-	-	122	50,925
Mobile phone	17,266	1,105	-	-	-	1,093	19,464
Office supplies	54,943	9,913	-	-	2,686	12,663	80,205
Online services	30,230	-	-	-	-	-	30,230
PAR employee	520,234	73,322	-	-	16,709	41,217	651,482
Pension factor	10,410	1,593	-	-	363	896	13,262
Professional services	1,816	450,829	-	-	-	99,597	552,242
Repairs and maintenance	8,061	105	-	-	-	-	8,166
Restitution	-	-	711,650	-	-	-	711,650
Salaries	4,826,145	643,795	-	-	146,664	358,618	5,975,222
Social security	11,313	-	-	-	-	-	11,313
Training and travel	109,309	38,219	-	-	2,381	12,702	162,611
Unemployment	2,383	307	-	-	70	173	2,933
Capital outlay	17,395	-	-	-	-	138	17,533
TOTAL EXPENDITURES	6,471,509	1,452,862	711,746	89,984	239,767	939,108	9,904,976
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(104,216)	(150,308)	1,486,725	-	(70,841)	30,448	1,191,808

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND TYPES - Continued
For the Year Ended December 31, 2024

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)							
Transfers in (out)							
Judicial interest	3,193	-	(3,193)	-	-	-	-
Contempt payments	10,476	-	(10,476)	-	-	-	-
Supervision fees	-	98,514	(123,192)	-	23,406	-	(1,272)
Other	-	(300)	-	-	(42)	1,614	1,272
Total transfers in (out)	13,669	98,214	(136,861)	-	23,364	1,614	-
Fines and fees transferred to other governments	-	-	(1,349,864)	-	-	-	(1,349,864)
TOTAL OTHER FINANCING SOURCES (USES)	13,669	98,214	(1,486,725)	-	23,364	1,614	(1,349,864)
NET CHANGE IN FUND BALANCES	(90,547)	(52,094)	-	-	(47,477)	32,062	(158,056)
FUND BALANCES							
BEGINNING OF YEAR	1,718,287	515,222	-	-	160,793	536,007	2,930,309
END OF YEAR	<u>\$ 1,627,740</u>	<u>\$ 463,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,316</u>	<u>\$ 568,069</u>	<u>\$ 2,772,253</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
December 31, 2024

Total net change in fund balance – Governmental Funds	\$ (158,056)
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Capital outlay	40,151
Depreciation expense	(28,445)

In accordance with Government Accounting Standards
Board Statements on pension and other post-employment
benefit plans, the net pension liability and OPEB liability
related to the plans is not required to be reported in the
governmental fund financial statements. Adjustments to
pension/OPEB expense related to changes in deferred
outflows of resources and deferred inflows of resources
are reflected in the statement of activities:

Current year OPEB benefit	212,398
Current year pension factor	<u>85,776</u>

Change in net position of governmental activities	<u><u>\$ 151,824</u></u>
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TWENTY-FOURTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Twenty-Fourth Judicial District Court (the Court) conform to U.S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Court is a level of the judicial branch of government and is governed by sixteen (16) independently elected judges with 6 year-terms. As required by U. S. generally accepted accounting principles, the basic financial statements of the reporting entity present the primary government and its component units. The accompanying basic financial statements present the Court as the primary government. No other organization was determined to be a component unit of the Court. Therefore, no blended or discretely presented component units are presented in the accompanying basic financial statements.

Since the Court Judges are independently elected officials, and the district is legally separate and fiscally independent, they are considered a separate governmental reporting entity.

There are unrecorded financial transactions between the Jefferson Parish Council (the Parish) and the Court where the Parish provides office space, courtrooms, and various other items. These transactions between the Court and the Parish are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

The financial statements of the Court include all funds and activities that are within their oversight responsibility.

Basis of Presentation

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying basic financial statements of the Court have been prepared in conformity with such principles.

Basis of Accounting

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Activities are presented using the economic resources method. The accounting objective of this measurement focus is the determination of operating income, changes in assets, deferred outflows and inflows and financial position. All assets, deferred outflows, liabilities (whether current or noncurrent), and deferred inflows associated with the government's activities are reported. Fund equity is classified as net position.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting - Continued

Government-Wide Financial Statements - Continued

Government activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, the Statement of Net Position and Statement of Activities present revenues, expenses and capital asset acquisitions as follows:

Revenues - Revenues are recognized in the accounting period in which they are earned.

Grants - Grants are recognized as soon as all eligibility requirements imposed by the provider have been met.

Expenses - Expenses are recorded when the liability is incurred or economic asset used.

Capital Assets - All capital assets are valued at historical cost, except for donated capital assets which are recorded at their estimated fair market value at the date of donation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program income. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to participants or applicants who use or directly benefit from the services or privileges provided by the given function or segment and 2) grants that are restricted to meeting the capital or operational requirements of a particular function or segment. Other items not properly included in program revenues are reported instead as general revenues.

Fund Financial Statements

The Court uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

Operating statements of these funds present increases (i.e., revenues and grants) and decreases (i.e., expenditures) in net current position.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting – Continued

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Fees collected and held by intermediary collecting governments at year-end on behalf of the Court are considered susceptible to accrual and are recognized as revenues. The Court considers all revenues available if they are collected within 60 days after the fiscal year end.

The Court reports the following major governmental funds:

Judicial Expense Fund

As provided by Revised Statutes 13:994 through 13:995, the Fund was created for the purpose or purposes related to the proper administration or function of the Twenty-Fourth Judicial District Court or the offices of the individual judges of the Twenty-Fourth Judicial District Court.

The Judges En Banc, shall have control over the fund and all disbursements made thereafter. They shall cause to be conducted annually an audit of the fund and the books and accounting thereto, and shall file with the Office of the Louisiana Legislative Auditor, where it shall be available for public inspection. All accounting transactions are recorded and maintained by Judicial Administration.

Intensive Probation Drug Court Fund

As provided by Revised Statutes 13:5304, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Twenty-Fourth Judicial District Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

Collections Fund

As provided by the Louisiana Constitution Article 5, Section 27, the Sheriff for the Parish of Jefferson is the “collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law.” Through agreement with the Sheriff, the Court has established a collection department in an effort to increase the collection of court costs, fines and fees.

The Fund, by approval of the Management Committee of the Twenty-Fourth Judicial District Court, was created for the purpose or purposes related to the proper administration of the collections of court costs, fines and fees as assessed to defendants in the Twenty-Fourth Judicial District Court and to disburse the funds to the appropriate agencies in the most expeditious manner. All accounting transactions are recorded and maintained by Judicial Administration.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting – Continued

Legal Assistance Program Fund

As provided by Louisiana Revised Statute 13:1000, the Fund was created for the purpose or purposes related to the establishment and proper administration of a legal assistance program to provide by rule the means to assure that persons served by a qualified pro bono project, legal services or the state's protection and advocacy system for persons with disabilities are determined to be financially unable to afford the services of legal counsel. The Fund is to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

Intensive Probation Services Fund

As provided by the Louisiana Code of Criminal Procedure, Article 17, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

Budgetary Accounting

As required by Louisiana Revised Statute 39:1303, the Judges of the Court adopt an annual budget for the Judicial Expense Fund. The budget is legally enacted and amended through a meeting of the Court's Judges. The budget is prepared primarily on the modified accrual basis of accounting, except that losses resulting from claims and litigation are recorded when paid instead of when the liability arises. The accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual presents comparisons of the legally adopted budget with actual data. Budgeted amounts are as originally adopted or as finally amended by the Court's Judges.

The Judges, as allowed by state law, are not required to adopt a budget for its non-judicial Special Revenue Funds. However, a budget is submitted to the respective grantor for approval. Funding is from various federal, state or local agencies. The budgets are prepared on various grant year-ends. Therefore, budget-to-actual comparisons for the Special Revenue Funds are not presented for the year-ended December 31, 2024.

Cash

All of the Court's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. At year-end, the carrying amounts of these deposits were \$2,902,168.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court does not have a deposit policy for custodial credit risk. As of December 31, 2024, the bank balance was \$3,768,028. Of this balance, \$441,081 was covered by federal depository insurance which was exposed to custodial credit risk. The remaining \$3,326,947, which was exposed to custodial credit risk, was collateralized with securities held either by the pledging financial institutions agent or agent in Jefferson Parish's name.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS - Continued
December 31, 2024

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Prepaid Assets

Payments made to vendors for services that will benefit future periods are recorded as prepaid assets in the government-wide financial statements and the fund financial statements.

Capital Assets and Depreciation

For the government-wide financial statements, capital assets are recorded at cost net of accumulated depreciation in the statement of net position. Donated assets are valued at their estimated fair market value on the date received. The Court does not have any infrastructure assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and Equipment	3 – 7 years

For fund financial statements, capital acquisitions are reflected as expenditures in the governmental fund at the time purchased.

Interfund Transactions

All interfund transactions are reported as operating transfers, with the residual amounts not transferred during the year reported as due to or from the originating fund. Transfers are used to move fines and fees collected by the Collections Fund to the Judicial Expense Fund, the Intensive Probation Drug Court Fund, the DWI Court Fund, the Veterans Treatment Court Fund, the Smart Supervision Fund, and the Intensive Probation Services Fund. Interfund transactions are eliminated in the presentation of the Government-wide Statement of Net Position and Statement of Activities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Accordingly, actual results could differ from these estimates.

Vacation and Sick Leave

The employees paid through the Court's funds are allowed various amounts of vacation and sick time throughout the year, based on the number of years of service. Unused annual leave at the end of each calendar year can be carried forward up to 140 hours. After 7 years of service, unused sick leave at the end of each calendar year can be carried forward up to 280 hours

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS - Continued
December 31, 2024

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a) Net investment in capital assets – consist of capital assets including restricted assets, net of accumulated depreciation.
- b) Restricted net position – consist of net position with constraints placed on their use either by external groups or law.
- c) Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Governmental Fund Balances

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

- 1) Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- 2) Restricted fund balance – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
- 3) Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by the Judges of the Twenty-Fourth Judicial District Court.
- 4) Assigned fund balance – amounts that are constrained by the Court’s intent that they will be used for specific purposes.
- 5) Unassigned fund balance – all amounts not included in the other spendable classifications.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Court also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS - Continued
December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

New Pronouncements

During the year ended December 31, 2024, the Court adopted GASB Statement No. 101, “Accounting and Financial Reporting for Compensated Absences”. This statement provides comprehensive guidance on how governmental entities should account for and report compensated absences, which include vacation leave, sick leave, and other leave balances that employees earn and may take in the future.

For the year-ended December 31, 2024, it has been determined to be impractical to adjust or restate Beginning Net Position and related Compensated Absences as the costs of restating beginning balances appear to outweigh the benefits of an adjustment. The net effect of an adjustment to restate beginning balances did not have a significant impact on the financial statements.

NOTE 2 – DUE TO/FROM OTHER GOVERNMENTS

Due from other governments at December 31, 2024 are summarized below:

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Legal Assistance Program Fund	Nonmajor Funds	Total
Clerk of Court	\$ 16,088	\$ -	\$ 5,724	\$ -	\$ 21,812
Sheriff	-	-	-	2,583	2,583
Louisiana State Department of Public Safety	-	-	-	32,578	32,578
Louisiana State Supreme Court	-	112,075	-	48,857	160,932
Total	<u>\$ 16,088</u>	<u>\$ 112,075</u>	<u>\$ 5,724</u>	<u>\$ 84,018</u>	<u>\$ 217,905</u>

Due to other governments at December 31, 2024 consists of \$27,580 due to Jefferson Parish.

NOTE 3 - ACCOUNTS RECEIVABLE

These amounts consist mainly of fees due for drug testing services administered through December 31, 2024, but not yet remitted to the Drug Lab Fund. These amounts are deemed fully collectible and no allowance for uncollectible accounts is considered necessary.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 4 - CAPITAL ASSETS

A summary of changes in Capital Assets during the year is as follows:

	Balance 01/01/2024	Additions	Retirements	Balance 12/31/2024
Furniture and equipment	\$ 1,336,140	\$ 40,151	\$ -	\$ 1,376,291
Total at historical cost	1,336,140	40,151	-	1,376,291
Total accumulated depreciation	(1,261,535)	(28,445)	-	(1,289,980)
Capital assets, net	<u>\$ 74,605</u>	<u>\$ 11,706</u>	<u>\$ -</u>	<u>\$ 86,311</u>

Depreciation expense amounted to \$28,445 for the year ended December 31, 2024.

NOTE 5 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The statutes which created the Court and its programs place certain limitations and restrictions on the collections and disbursements of the funds. The Court is in compliance with all significant limitations and restrictions for 2024.

NOTE 6 - ON-BEHALF PAYMENTS

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance establishes requirements that on-behalf payments for salaries and fringe benefits be recognized as revenue and expenditures in the employer's financial statements. On-behalf payments for salaries and fringe benefits are direct payments made by one entity (Jefferson Parish) to a third-party recipient for the employee of another, legally separate entity (The Twenty-Fourth Judicial District Court). During the year ended December 31, 2024, Jefferson Parish paid state mandated salaries and fringe benefits of \$6,092,803 directly to the Court's employees. This amount included \$540,815 paid to a pension plan on-behalf of the Court's employees and \$70,625 of other postemployment benefits. These amounts have been included in the financial statements of the Court's Judicial Expense Fund thus increasing intergovernmental revenues and various expenditures related to salaries and fringe benefits by \$6,092,803.

These are not considered operating payments of the Judicial Expense Fund, but are state mandated costs paid and budgeted by Jefferson Parish through their General Fund. Therefore, these payments are not included in the operating budget of the Judicial Expense Fund.

NOTE 7 - RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Court has obtained liability insurance for the judges and hearing officers and other supporting staff, as well as for employee dishonesty. Losses associated with the destruction or damage to assets are also covered through the Court.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Health and Life Insurance - Plan Description

The Twenty-Fourth Judicial District Court (the Court) provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but at a reduced amount of coverage. There are no assets accumulated in a trust that meet the criteria of paragraph 4 of GASB Statement 75.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: for employees hired prior to January 1, 2007, 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service basis; for employees hired after January 1, 2007, age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service basis. The plan is a fully insured, single-employer defined benefit plan.

Life insurance coverage is provided in the amount of \$10,000 for retirees under age 70 and \$5,000 to retirees age 70 and older.

A summary of members participating in the plan at December 31, 2024 is as follows:

Retirees and beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>26</u>
	<u>26</u>

Funding Policy

Prior to the implementation of GASB 45 in 2007, the Court recognized the cost of providing post-employment medical and life benefits (the Court's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2024, The Court's portion of health care funding cost for retired employees totaled \$62,905 and the life insurance totaled \$7,721.

Total OPEB Liability

The Court's total OPEB liability of \$621,364 was measured as of December 31, 2024, and was determined by an actuarial valuation as of January 1, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.50% (including inflation)
Discount Rate	4.28%

The discount rate was based on the S&P High Grade 20 Year Rate Index as of December 31, 2024.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - Continued

Healthcare Cost Trend Rates

7.5 % graded uniformly to 6.6% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.

Retirees' Share of Benefit-Related Costs

Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the health care cost trend rates.

Mortality Rates

For active employees, mortality rates were based on the PUB-2010 General Employee Headcount-weighted Mortality Tables (Total Dataset) with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales). For retirees, the PUB-2010 Generational Retiree Mortality Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement after year under Projection Scale MP-2021 (male and female scales) and for beneficiaries, the PUB-2010 Generational Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).

Changes in the total OPEB Liability

Total OPEB liability	
Service Cost	\$ 8,353
Interest	42,031
Changes in assumptions/inputs	(6,660)
Benefit payments and net transfers	<u>(39,258)</u>
Net change in total OPEB liability	4,466
Total OPEB Liability - beginning	<u>616,898</u>
Total OPEB Liability - ending	<u><u>\$ 621,364</u></u>
Covered - employee payroll	\$ 1,147,763
Total OPEB liability as a percentage of covered-employee payroll	54.14%

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NOTES TO FINANCIAL STATEMENTS - Continued
December 31, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Court, as well as what the Court's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28%) or 1-percentage-point higher (5.28%) than the current discount rate:

	1.0% Decrease (3.28%)	Current Discount Rate (4.28%)	1.0% Increase (5.28%)
Total OPEB liability	\$ 700,344	\$ 621,364	\$ 556,721

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Court, as well as what the Court's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 5.6%) or 1-percentage-point higher (8.5% decreasing to 7.6%) than the current healthcare trend rates:

	1.0% Decrease (6.5% decreasing to 5.6%)	Current Trend (7.5% decreasing to 6.6%)	1.0% Increase (8.5% decreasing to 7.6%)
Total OPEB liability	\$ 558,678	\$ 621,364	\$ 697,283

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the Court recognized OPEB benefit of \$212,398. At December 31, 2024, the Court reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 112,283
Changes of assumptions	12,951	4,441
	<u>\$ 12,951</u>	<u>\$ 116,724</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:	
2025	\$ (101,553)
2026	(2,220)

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - Continued

Cost of Living Plan

In addition to the health care and life insurance benefits noted above, the Court also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). No retirees received the cost of living adjustment from the Court in 2024.

NOTE 9 - RETIREMENT PLAN

Plan Description

The Parochial Employees' Retirement System Board of Trustees (The "Board") administers the Parochial Employees' Retirement System (the "System"). Employees of the Court are eligible for participation in the System – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". The Plan is operating pursuant to LA R.S. 11:1901 through 11:2015. The System covers employees who were hired subsequent to December 15, 1979. All employees of the Intensive Probation Drug Court Fund, the Drug Lab Fund, DWI Court Fund, Veterans Treatment Court Fund and the Intensive Probation Services Fund are members of Plan A. The System issues a publicly available financial report that can be obtained at www.persla.org. The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Benefits Provided

The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees hired after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 9 – RETIREMENT PLAN - Continued

Contributions

Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Court's contractually required contribution rate was 11.50% for the period ended December 31, 2024.

Contributions to the System from the Court were \$131,248 for the year ended December 31, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Court reported a liability of \$140,321 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Court's proportion of the net pension liability was based on a projection of the Court's December 31, 2024 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023, the Court's proportion was 0.147284%, which was a decrease of 0.000735% from its proportion measured as of December 31, 2022. For the year ended December 31, 2024, the Court recognized pension expense of \$208,013. At December 31, 2024, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 66,446	\$ 37,665
Net difference between projected and actual investment earnings on pension plan investments	226,148	-
Changes of assumptions	-	24,447
Changes in proportions	4,257	-
Post-measurement date contributions	131,248	-
	<u>\$ 428,099</u>	<u>\$ 62,112</u>

\$131,248 reported as deferred outflows of resources related to pensions resulting from the Court's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the years ending:

December 31, 2025	\$ 21,734
December 31, 2026	114,564
December 31, 2027	190,362
December 31, 2028	(91,921)

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 9 – RETIREMENT PLAN - Continued

Actuarial Assumptions

The net pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary Increases	4.75%
Investment Rate of Return	6.40%, net of investment expense

Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.00%	1.12%
Equity	51.00%	3.20%
Alternatives	14.00%	0.67%
Real Assets	2.00%	0.11%
Total	<u>100.00%</u>	<u>5.10%</u>
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 9 – RETIREMENT PLAN - Continued

Actuarial Assumptions - Continued

The mortality rate assumption used in the December 31, 2023, valuation was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

Sensitivity of the Court's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Court's proportionate share of the net pension liability calculated using the discount rate of (6.40%), as well as what the Court's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.00% Decrease (5.40%)	Current Discount Rate (6.40%)	1.00% Increase (7.40%)
The Court's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,001,215	\$ 140,321	\$ (582,314)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2024, the Court did not have any payables due to the System.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2024

NOTE 10 – FUND BALANCES

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES							
Nonspendable							
Prepaid expense	\$ 12,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050
Restricted							
Intensive Probation							
Drug Court	-	463,128	-	-	-	-	463,128
Domestic Support							
Services	-	-	-	-	-	5,035	5,035
DWI Court	-	-	-	-	-	131,090	131,090
Intensive Probation							
Services	-	-	-	-	113,316	-	113,316
Indigent Transcript	-	-	-	-	-	192,938	192,938
Smart Supervision	-	-	-	-	-	113,880	113,880
Veterans Court	-	-	-	-	-	1,865	1,865
Committed to:							
Stabilization							
Arrangement/debt							
service	708,424	-	-	-	-	-	708,424
Assigned to:							
Drug Lab	-	-	-	-	-	123,261	123,261
Unassigned:	<u>907,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>907,266</u>
Total Fund Balances	<u>\$ 1,627,740</u>	<u>\$ 463,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,316</u>	<u>\$ 568,069</u>	<u>\$ 2,772,253</u>

Stabilization Arrangement and Committed Funds

In October 2012, with En Banc approval, the Court established a stabilization account effective January 1, 2013 for the purpose of committing funds for emergency purposes or large equipment purchases. The account is funded annually from allotted funds for divisional expenditures in excess of \$15,000. Additionally, in July 2021, the Judges committed \$200,000 to the debt service on the building. All expenditures from the account require En Banc approval. As of December 31, 2024, the account had a balance of \$708,424.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events were evaluated through [June X, 2025](#), which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2024 that required recognition or disclosure in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TWENTY-FOURTH JUDICIAL DISTRICT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL - JUDICIAL EXPENSE FUND
December 31, 2024

BUDGETED AMOUNTS

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Judicial Expense Fund Actual</u>	<u>Variance with Final Budget- Favorable (Unfavorable)</u>
Revenues				
Charges for services				
Clerk of Court fees	\$ 300,000	\$ 245,000	\$ 259,290	\$ 14,290
Other Revenues				
Fines and fees	-	100	3,989	3,889
Interest income	7,500	2,000	3,366	1,366
Intergovernmental	9,600	10,000	9,600	(400)
Miscellaneous	<u>100</u>	<u>6,100</u>	<u>7,845</u>	<u>1,745</u>
Total Revenues	<u>317,200</u>	<u>263,200</u>	<u>284,090</u>	<u>20,890</u>
Expenditures				
Current				
Judicial Activities				
Advertising	-	800	598	202
Audit fees	25,000	24,000	22,938	1,062
Banking	250	6,000	5,468	532
Computer and noninventory equipment	17,500	20,000	24,375	(4,375)
Dues and subscriptions	20,000	22,000	32,755	(10,755)
Equipment rental	500	-	-	-
Liability insurance	500	200	147	53
Meetings	20,000	18,000	17,904	96
Miscellaneous	40,000	44,000	44,461	(461)
Mobile phone	25,000	20,000	17,266	2,734
Office supplies	50,000	57,000	54,943	2,057
Online services	40,000	34,000	30,230	3,770
Professional services	10,000	2,200	1,816	384
Postage	500	-	-	-
Repairs and maintenance	5,000	9,200	8,061	1,139
Secretary expense	3,000	3,700	640	3,060
Security	-	4,700	-	4,700
Storage	2,000	-	-	-
Training & travel	110,000	121,000	109,309	11,691
Capital outlay	<u>12,500</u>	<u>10,000</u>	<u>17,395</u>	<u>(7,395)</u>
Total Expenditures	<u>381,750</u>	<u>396,800</u>	<u>388,306</u>	<u>8,494</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – Continued
December 31, 2024

	<u>BUDGETED AMOUNTS</u>			Variance with Final Budget- Favorable (Unfavorable)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Judicial Expense Fund Actual</u>	
Deficiency of Revenues over Expenditures	(64,550)	(133,600)	(104,216)	(29,384)
Other Financing Sources (Uses)				
Transfers in (out)				
Judicial interest	3,000	3,800	3,193	607
Contempt payments	<u>3,000</u>	<u>8,900</u>	<u>10,476</u>	<u>(1,576)</u>
Total Other Financing Sources (Uses)	<u>6,000</u>	<u>12,700</u>	<u>13,669</u>	<u>(969)</u>
Net Change in Fund Balance	(58,550)	(120,900)	(90,547)	(30,353)
Fund Balance				
Beginning of Year	<u>1,099,093</u>	<u>1,596,149</u>	<u>1,718,287</u>	<u>(122,138)</u>
End of Year	<u>\$ 1,040,543</u>	<u>\$ 1,475,249</u>	<u>\$ 1,627,740</u>	<u>\$ (152,491)</u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
AND RELATED RATIOS AND NOTES TO THE SCHEDULE
For the Years Ended December 31, 2018 through 2024

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service cost	\$ 8,615	\$ 7,939	\$ 8,148	\$ 11,106	\$ 19,480	\$ 11,395	\$ 8,353
Interest	36,246	32,831	29,347	73,857	96,107	80,123	42,031
Differences between expected and actual experience	4,393	(241,833)	(62)	81,668	(52,103)	(327,359)	-
Changes in assumptions/inputs	87,419	142,546	67,468	32,024	(312,323)	37,758	(6,660)
Benefit payments and net transfers	<u>(44,005)</u>	<u>(70,866)</u>	<u>(48,541)</u>	<u>(46,425)</u>	<u>(49,733)</u>	<u>(35,657)</u>	<u>(39,258)</u>
Net change in total OPEB liability	92,668	(129,383)	56,360	152,230	(298,572)	(233,740)	4,466
Total OPEB liability – beginning	<u>977,335</u>	<u>1,070,003</u>	<u>940,620</u>	<u>996,980</u>	<u>1,149,210</u>	<u>850,638</u>	<u>616,898</u>
Total OPEB liability – ending	<u>\$ 1,070,003</u>	<u>\$ 940,620</u>	<u>\$ 996,980</u>	<u>\$ 1,149,210</u>	<u>\$ 850,638</u>	<u>\$ 616,898</u>	<u>\$ 621,364</u>
Covered-employee payroll	\$ 834,819	\$ 807,515	\$ 822,536	\$ 844,782	\$ 918,088	\$ 1,088,230	\$ 1,147,763
Total OPEB liability as a percentage of covered-employee payroll	128.20%	116.48%	121.21%	136.04%	92.65%	56.69%	54.14%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The measurement date for the above information was December 31, 2018, 2019, 2020, 2021, 2022, 2023, and 2024, respectively.

Notes to the Schedule:

Benefit changes – There were no changes of benefit terms for the years ended December 31, 2018, 2019, 2020, 2021, 2022, 2023, and 2024.

Changes in assumptions and other inputs reflect a change in the discount rate from 3.76% as of the beginning of the measurement period to 3.23% as of December 31, 2018, a change to 3.26% as of December 31, 2019, a change to 1.93% as of December 31, 2020, a change to 2.25% as of December 31, 2021, a change to 4.31% as of December 31, 2022, a change to 4.00% as of December 31, 2023, and a change to 4.28% as of December 31, 2024.

As of December 31, 2018, 2019, 2020, 2021, 2022, 2023, and 2024, there were no assets accumulated in a trust to pay related benefits.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND NOTES TO THE SCHEDULE

For the Years Ended December 31, 2015 Through 2024

Fiscal Year	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Employee Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
12/31/2015	0.167185%	45,710	910,560	5.02%	99.15%
12/31/2016	0.177432%	467,024	1,020,309	45.77%	99.15%
12/31/2017	0.125262%	257,984	839,635	30.73%	94.15%
12/31/2018	(0.132119)%	(98,066)	834,810	(11.75)%	101.98%
12/31/2019	0.12624%	560,299	807,515	69.39%	88.86%
12/31/2020	0.124075%	5,841	822,536	0.71%	99.89%
12/31/2021	(0.120328)%	(210,986)	844,782	(24.98)%	260.12%
12/31/2022	(0.141347)%	(665,804)	918,088	(72.52)%	110.46%
12/31/2023	0.15058%	579,549	1,088,230	53.25%	91.74%
12/31/2024	0.147284%	140,321	1,147,763	12.26%	98.03%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

CHANGES OF BENEFIT TERMS:

There were no changes of benefit terms during any of the years presented.

CHANGES OF ASSUMPTIONS:

Inflation rate increased from 2.0% to 2.1% from December 31, 2020 to December 31, 2021.

Inflation rate increased from 2.1% to 2.3% from December 31, 2021 to December 31, 2022.

The amounts presented have a measurement date of the previous calendar year.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS

For the Years Ended December 31, 2015 Through 2024

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Excess (Deficiency)	Employer's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
12/31/2015	\$ 152,421	\$ 152,421	-	\$ 910,560	16.74%
12/31/2016	147,696	147,696	-	1,020,309	14.48%
12/31/2017	96,702	96,702	-	839,635	11.52%
12/31/2018	96,004	96,004	-	834,810	11.50%
12/31/2019	91,621	91,621	-	807,515	11.50%
12/31/2020	100,761	100,761	-	822,536	12.25%
12/31/2021	108,876	108,876	-	844,782	12.89%
12/31/2022	103,138	103,138	-	918,088	11.23%
12/31/2023	124,948	124,948	-	1,088,230	11.48%
12/31/2024	131,248	131,248	-	1,147,763	11.44%

The amounts presented have a measurement date of the previous calendar year.

OTHER SUPPLEMENTAL INFORMATION

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2024

Domestic Relations Section Support Fund

As provided by Louisiana Revised Statute 46:236.5, the Fund was created for the purpose of expediting the process for the establishment and enforcement of support obligations (child support and alimony) under the jurisdiction of the Twenty-Fourth Judicial District Court Domestic Relations Section. All accounting transactions are recorded and maintained by Judicial Administration.

Drug Lab Fund

As provided by the Louisiana Code of Criminal Procedure, Article 17, the Fund was created for the purpose or purposes related to the establishment and proper administration of a Drug Lab to process drug tests of the Court. The Fund is to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

DWI Court Fund

As provided by Revised Statutes 13:5304, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Twenty-Fourth Judicial District Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

Indigent Transcript Fund

As provided by Louisiana Revised Statute 13:967, the Fund was created for the purpose of paying the salaries of the court reporters for the Court. All accounting transactions are recorded and maintained by the Jefferson Parish accounting department.

Smart Supervision Fund

As provided by Louisiana Revised Statute 13:5401, the Fund was created for the purpose or purposes related to the establishment and proper administration of a reentry court of the Twenty-Fourth Judicial District Court and its corresponding Swift and Certain Probation program pursuant to Act No. 676. It is to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

Veterans Treatment Court Fund

As provided by Louisiana Revised Statute 13:5362, the Fund was created for the purpose of establishing a program to assist veterans in order to reduce the incidence of alcohol and drug use, alcohol and drug addiction, and crimes committed by veterans as a result of alcohol and drug use and alcohol and drug addiction. All accounting transactions are recorded and maintained by Judicial Administration.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

December 31, 2024

	Drug Lab Fund	DWI Court Fund	Domestic Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
ASSETS							
Cash	\$ 138,036	\$ 138,517	\$ 5,130	\$ 191,081	\$ 1,865	\$ 76,558	\$ 551,187
Accounts receivable	24,707	-	-	-	-	50	24,757
Due from other funds	-	134	-	-	-	5	139
Due from other governments	-	27,231	-	2,583	-	54,204	84,018
TOTAL ASSETS	<u>\$ 162,743</u>	<u>\$ 165,882</u>	<u>\$ 5,130</u>	<u>\$ 193,664</u>	<u>\$ 1,865</u>	<u>\$ 130,817</u>	<u>\$ 660,101</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 14,200	\$ 9,510	\$ 95	\$ 726	\$ -	\$ 16,937	\$ 41,468
Due to other funds	25,282	25,282	-	-	-	-	50,564
TOTAL LIABILITIES	<u>39,482</u>	<u>34,792</u>	<u>95</u>	<u>726</u>	<u>-</u>	<u>16,937</u>	<u>92,032</u>
FUND BALANCES							
Restricted	-	131,090	5,035	192,938	1,865	113,880	444,808
Assigned	123,261	-	-	-	-	-	123,261
TOTAL FUND BALANCES	<u>123,261</u>	<u>131,090</u>	<u>5,035</u>	<u>192,938</u>	<u>1,865</u>	<u>113,880</u>	<u>568,069</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 162,743</u>	<u>\$ 165,882</u>	<u>\$ 5,130</u>	<u>\$ 193,664</u>	<u>\$ 1,865</u>	<u>\$ 130,817</u>	<u>\$ 660,101</u>

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
December 31, 2024

	Drug Lab Fund	DWI Court Fund	Domestic Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
REVENUES							
Charges for Services							
Supervision fees	\$ -	\$ 80,519	\$ -	\$ -	\$ -	\$ 11,915	\$ 92,434
Drug Lab fees	371,396	-	-	-	-	-	371,396
Indigent transcript fees	-	-	-	42,336	-	-	42,336
Other Revenues							
Federal grants	-	153,016	-	-	-	-	153,016
Interest income	-	-	5	-	-	-	5
Intergovernmental	-	-	-	-	-	310,004	310,004
Miscellaneous	-	-	365	-	-	-	365
TOTAL REVENUES	371,396	233,535	370	42,336	-	321,919	969,556
EXPENDITURES							
Judicial Activities							
Audit fees	7,632	6,392	-	-	-	4,074	18,098
Computer services	-	-	-	-	-	50,751	50,751
Contract personnel	-	23,000	-	-	-	46,940	69,940
Court reporters	-	-	-	39,662	-	-	39,662
Drug tests	16,536	-	-	-	-	-	16,536
Drug testing supplies	149,117	-	-	-	-	-	149,117
Dues and subscriptions	-	160	-	-	-	379	539
Flex administration fees	33	5	-	-	-	46	84
Health - current	30,639	8,334	-	-	-	21,959	60,932
JPRS	274	158	-	-	-	327	759
Life - current	199	116	-	-	-	260	575
Medicare	1,709	1,048	-	-	-	2,139	4,896
Miscellaneous expense	-	122	-	-	-	-	122
Mobile phone	-	-	-	-	-	1,093	1,093

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - Continued
December 31, 2024

	Drug Lab Fund	DWI Court Fund	Domestic Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
EXPENDITURES - Continued							
Judicial Activities - Continued							
Office supplies	12,153	-	-	-	-	510	12,663
PAR employee	14,908	8,504	-	-	-	17,805	41,217
Pension factor	324	185	-	-	-	387	896
Professional services	-	88,377	-	-	-	11,220	99,597
Salaries	130,977	71,307	-	-	-	156,334	358,618
Training and travel	-	8,737	-	-	-	3,965	12,702
Unemployment	62	36	-	-	-	75	173
Capital outlay	138	-	-	-	-	-	138
TOTAL EXPENDITURES	364,701	216,481	-	39,662	-	318,264	939,108
EXCESS OF REVENUES OVER EXPENDITURES	6,695	17,054	370	2,674	-	3,655	30,448
OTHER FINANCING SOURCES (USES)							
Transfers in (out)							
Other	-	2,653	-	-	-	(1,039)	1,614
TOTAL OTHER FINANCING SOURCES (USES)	-	2,653	-	-	-	(1,039)	1,614
NET CHANGE IN FUND BALANCES	6,695	19,707	370	2,674	-	2,616	32,062
FUND BALANCES							
BEGINNING OF YEAR	116,566	111,383	4,665	190,264	1,865	111,264	536,007
END OF YEAR	\$ 123,261	\$ 131,090	\$ 5,035	\$ 192,938	\$ 1,865	\$ 113,880	\$ 568,069

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Award Number	Listing Number	Federal Expenditures
United States Department of Health and Human Services Passed through the Supreme Court of Louisiana Office of the Judicial Administration:			
Temporary Assistance for Needy Families	FY 2023-24	93.558	\$ 107,549
Temporary Assistance for Needy Families	FY 2024-25	93.558	<u>119,119</u>
Total U.S. Department of Health and Human Services			<u>226,668</u>
United States Department of Transportation Passed through the Supreme Court of Louisiana Drug and Safety Court Office:			
National Priority Safety Programs	FY 2023-24	20.616	125,785
National Priority Safety Programs	FY 2024-25	20.616	<u>27,231</u>
Total U.S. Department of Transportation			<u>153,016</u>
TOTAL FEDERAL AWARDS EXPENDED			<u><u>\$ 379,684</u></u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

NOTE 1 – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying *Schedule of Expenditures of Federal Awards* (the Schedule) includes the federal grant activity of the Twenty-Fourth Judicial District Court (the Court) and is prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied by governmental units. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Court, it is not intended to and does not present the net position and changes in the net position of the Court. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – DE MINIMIS COST RATE

During the year ended December 31, 2024, the Court did not elect to use the 15% de minimis cost rate as covered in Section 200.414 of the Uniform Guidance.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS
December 31, 2024

Judge	Mileage	Per Diem	Travel	Dues	Lodging	Meals	Wireless	Reg. Fees	Total
Raymond S. Steib, Jr.	\$ 4,926	\$ -	\$ 537	\$ 800	\$ 308	\$ 213	\$ -	\$ 1,175	\$ 7,959
R. Christopher Cox, III	-	-	-	750	-	213	-	650	1,613
June Berry Darensburg	3,990	1,711	876	750	6,296	550	480	1,515	16,168
Jacqueline F. Maloney	-	-	893	750	1,825	213	480	1,200	5,361
Frank A. Brindisi	640	1,239	73	750	2,015	213	-	775	5,705
Michael P. Mentz	705	1,591	2,316	750	6,030	213	-	3,120	14,725
E. Adrian Adams	289	-	347	750	6,723	604	480	4,444	13,637
Donald "Chick" Foret	-	-	-	750	-	213	-	375	1,338
Nancy A. Miller	-	-	912	750	5,406	213	-	2,645	9,926
Stephen C. Grefer	-	-	-	750	1,310	213	-	650	2,923
Ellen Shirer Kovach	-	-	-	750	3,250	213	-	1,520	5,733
Donald A. Rowan, Jr.	-	-	-	750	-	213	440	650	2,053
Shayna Beevers Morvant	31	-	-	750	-	234	1,284	-	2,299
Stephen D. Enright, Jr.	4,850	590	-	750	1,209	213	-	1,175	8,787
Danyelle M. Taylor	-	-	-	750	-	213	480	1,050	2,493
Lee V. Faulkner, Jr.	2,577	1,679	1,855	750	6,392	606	-	3,569	17,428
TOTAL	\$ 18,008	\$ 6,810	\$ 7,809	\$ 12,050	\$ 40,764	\$ 4,550	\$ 3,644	\$ 24,513	\$ 118,148

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
For the Year Ended December 31, 2024

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Ending Balance of Amounts Assessed but Not Received	\$ <u>21,375</u>	\$ <u>16,088</u>
Receipts From:		
Jefferson Parish Clerk of Court - civil fees	\$ <u>154,595</u>	\$ <u>194,679</u>
Total receipts:	\$ <u><u>154,595</u></u>	\$ <u><u>194,679</u></u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUSTICE SYSTEM FUNDING SCHEDULE – COLLECTING/DISBURSING ENTITY –
COLLECTIONS FUND
For the Year Ended December 31, 2024

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Beginning cash balance	\$ 300,973	\$ 334,650
Add: Collections		
Civil fees	106,807	82,631
Criminal court costs/fees	751,415	452,151
Criminal fines - contempt	4,659	5,967
Criminal fines - other/non-contempt	-	32,638
Restitution	434,027	270,419
Probation/parole/supervision fees	20,323	2,603
Other	<u>27,183</u>	<u>5,033</u>
Total Collected	<u>1,344,414</u>	<u>851,442</u>
Less deductions: collections retained by the 24th Judicial District Court Funds		
Criminal court costs/fees	858,338	491,526
Criminal fines - contempt	3,439	7,037
Probation/parole/supervision fees	19,593	3,813
Other	<u>2,006</u>	<u>1,188</u>
Total Collections Retained by the 24th Judicial District Court Funds	<u>883,376</u>	<u>503,564</u>
Less deductions: amounts disbursed to individuals and entities, excluding governments and nonprofits		
Collection/processing fees paid to third party entities	96	-
Restitution disbursements to individuals and entities, excluding governments and nonprofits	<u>427,265</u>	<u>284,385</u>
Total amounts disbursed to individuals and entities, excluding governments and nonprofits	<u>427,361</u>	<u>284,385</u>
Total amounts disbursed/retained	<u>1,310,737</u>	<u>787,949</u>
Ending cash balance	<u><u>\$ 334,650</u></u>	<u><u>\$ 398,143</u></u>

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Twenty-Fourth Judicial District Court (the Court) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements and have issued our report thereon dated June 25, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing out opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 25, 2025

SCHEDULE OF FINDINGS

TWENTY-FOURTH JUDICIAL DISTRICT COURT
SCHEDULE OF FINDINGS
For The Year Ended December 31, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. The type of report issued on the basic financial statements: unmodified opinion
2. Significant deficiencies in internal control were disclosed by the audit of the financial statements:
none reported, Material weaknesses: no
3. Noncompliance which is material to the financial statements: no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

TWENTY-FOURTH JUDICIAL DISTRICT COURT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For The Year Ended December 31, 2024

SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS

None noted.

SECTION II – MANAGEMENT LETTER

None